

Form F-66 (IA-2)  
(6-11-2014)

STATE OF IOWA

2014  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2014

CITY OF GLENWOOD, IOWA

DUE: December 1, 2014

16206500200000

City Clerk  
107 Locust  
Glenwood, IA 51534

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,974,300		1,974,300	1,838,248
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,974,300		1,974,300	1,838,248
Delinquent property taxes	0		0	0
TIF revenues	329,358		329,358	356,616
Other city taxes	424,110	0	424,110	334,000
Licenses and permits	47,650	0	47,650	23,425
Use of money and property	12,543	44,852	57,395	37,811
Intergovernmental	719,376	219,570	938,946	683,801
Charges for fees and service	117,057	1,987,527	2,104,584	94,600
Special assessments	0	0	0	4,000
Miscellaneous	180,870	121,905	302,775	116,929
Other financing sources	1,066,293	0	1,066,293	665,025
Total revenues and other sources	4,871,557	2,373,854	7,245,411	4,154,455
Expenditures and Other Financing Uses				
Public safety	1,338,607	0	1,338,607	1,177,965
Public works	699,951	0	699,951	693,381
Health and social services	0	0	0	0
Culture and recreation	836,509	0	836,509	844,108
Community and economic development	393,341	0	393,341	430,345
General government	394,802	0	394,802	386,100
Debt service	408,820	0	408,820	454,800
Capital projects	0	0	0	45,000
Total governmental activities expenditures	4,072,030	0	4,072,030	4,031,699
Business type activities	0	1,874,892	1,874,892	0
Total ALL expenditures	4,072,030	1,874,892	5,946,922	4,031,699
Other financing uses, including transfers out	1,058,701	0	1,058,701	665,025
Total ALL expenditures/And other financing uses	5,130,731	1,874,892	7,005,623	4,696,724
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-259,174	498,962	239,788	-542,269
Beginning fund balance July 1, 2013	2,122,027	1,919,952	4,041,979	2,066,986
Ending fund balance June 30, 2014	1,862,853	2,418,914	4,281,767	1,524,717
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 1,802,287	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 12,792,620	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF GLENWOOD			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,284,105	560,408		129,787	0	0	1,974,300			1,974,300	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,284,105	560,408		129,787	0	0	1,974,300		T01	1,974,300	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,284,105	560,408		129,787	0	0	1,974,300			1,974,300	6
7	TIF revenues			329,358				329,358		T01	329,358	7
8	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	25,095	0	0	0	0	0	25,095	0	T15	25,095	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	399,015	0	0	0	0	399,015	0	T09	399,015	14
15	TOTAL OTHER CITY TAXES	25,095	399,015	0	0	0	0	424,110	0		424,110	15
16	Section B - LICENSES AND PERMITS	47,650	0	0	0	0	0	47,650	0	T29	47,650	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,530	0	0	0	1,663	102	4,295	2,579	U20	6,874	18
19	Rents and royalties	8,248	0	0	0	0	0	8,248	42,273	U40	50,521	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	10,778	0	0	0	1,663	102	12,543	44,852		57,395	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	27,264	B89	27,264	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	27,264		27,264	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		526,129					526,129		C46	526,129	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	3,863	0	0	0	0	0	3,863	192,306	C89	196,169	49
50	Iowa Department of Transportation	3,183	0	0	0	0	0	3,183	0	C89	3,183	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	7,046	526,129	0	0	0	0	533,175	192,306		725,481	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	5,000	66,266	0	0	0	0	71,266	0		71,266	63
64	Library service	34,194	0	0	0	0	0	34,194	0	D89	34,194	64
65	Township contributions	80,741	0	0	0	0	0	80,741	0	D89	80,741	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	119,935	66,266	0	0	0	0	186,201	0		186,201	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	126,981	592,395	0	0	0	0	719,376	219,570		938,946	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	888,085	A91	888,085	73
74	Sewer	0	0	0	0	0	0	0	1,099,442	A8Ø	1,099,442	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	42	0	0	0	0	0	42	0	A81	42	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	31,794	0	0	0	0	0	31,794	0	A89	31,794	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	12,628	0	0	0	0	0	12,628	0	A44	12,628	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	26,654	0	0	0	0	5,100	31,754	0	A03	31,754	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	40,504	0	0	0	0	0	40,504	0	A61	40,504	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Planning & Zoning & Admin	335	0	0	0	0	0	335	0		335	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	111,957	0	0	0	0	5,100	117,057	1,987,527		2,104,584	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	0	0	0	0	0	0	0	0	U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	78,772	0	0	0	0	0	78,772	0	U99	78,772	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	17,498	0	0	0	0	0	17,498	5,841	U11	23,339	110
111	Fines	13,399	0	0	0	0	0	13,399	0	U30	13,399	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Reimbursements	62,586	8,615	0	0	0	0	71,201	0		71,201	114
115	Penalties, collection fees & surcharges	0	0	0	0	0	0	0	48,748		48,748	115
116	Miscellaneous water & sewer receipts	0	0	0	0	0	0	0	67,316		67,316	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	172,255	8,615	0	0	0	0	180,870	121,905		302,775	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,778,821	1,560,433	329,358	129,787	1,663	5,202	3,805,264	2,373,854		6,179,118	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	7,592	0	0	0	0	0	7,592	0	NR	7,592	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	353,652	0		272,533	432,516	0	1,058,701	0		1,058,701	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	361,244	0	0	272,533	432,516	0	1,066,293	0		1,066,293	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,140,065	1,560,433	329,358	402,320	434,179	5,202	4,871,557	2,373,854		7,245,411	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	47,271	539,099	72,042	76,500	1,318,695	68,420	2,122,027	1,919,952		4,041,979	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	2,187,336	2,099,532	401,400	478,820	1,752,874	73,622	6,993,584	4,293,806		11,287,390	136
137												137
138												138
139												139
140												140
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142												142
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	640,665	292,499	0	0	0	0	933,164		E62	933,164	2
3	Purchase of land and equipment	65,156	0	0	0	0	0	65,156		G62	65,156	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	132,341	0	0	0	0	0	132,341		E89	132,341	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	140,109	153	0	0	0	0	140,262		E24	140,262	13
14	Purchase of land and equipment	67,684	0	0	0	0	0	67,684		G24	67,684	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,045,955	292,652	0	0	0	0	1,338,607			1,338,607	40



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	315,859	304,435	0	0	0	0	620,294		E44	620,294	42
43	Purchase of land and equipment	0	43,795	0	0	0	0	43,795		G44	43,795	43
44	Construction	0	0	0	0	33,000	0	33,000		F44	33,000	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	2,862	0	0	0	0	0	2,862		E81	2,862	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	318,721	348,230	0	0	33,000	0	699,951			699,951	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	244,572	61,812	0	0	0	0	306,384		E52	306,384	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	174,523	0	174,523		F52	174,523	124
125	Museum, band, theater — Current operation	15,008	0	0	0	0	0	15,008		E61	15,008	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	131,051	39,779	0	0	0	0	170,830		E61	170,830	127
128	Purchase of land and equipment	11,493	0	0	0	0	0	11,493		G61	11,493	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	20,195	1,191	0	0	0	0	21,386		E61	21,386	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	16,541	0	16,541		F61	16,541	132
133	Cemetery — Current operation	73,102	25,367	0	0	0	0	98,469		E03	98,469	133
134	Purchase of land and equipment	9,875	0	0	0	0	0	9,875		G03	9,875	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	12,000	0	0	0	0	0	12,000		E61	12,000	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	517,296	128,149	0	0	191,064	0	836,509			836,509	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	2,062	0	0	0	0	0	2,062		E89	2,062	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	43,237	19,412	0	0	0	0	62,649		E29	62,649	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	1,415	0	0	0	1,415		E89	1,415	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	327,215	0	0	0	327,215		E89	327,215	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	45,299	19,412	328,630	0	0	0	393,341			393,341	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	0	0	0	0	0	0	0		E29	0	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	196,890	44,538	0	0	0	0	241,428		E23	241,428	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	17,944	0	0	0	0	0	17,944		E25	17,944	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	135,430	0	0	0	0	0	135,430		E89	135,430	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	350,264	44,538	0	0	0	0	394,802			394,802	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	408,820	0	0	408,820			408,820	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	408,820	0	0	408,820			408,820	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,277,535	832,981	328,630	408,820	224,064	0	4,072,030			4,072,030	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								613,222	E91	613,222	198
199	Purchase of land and equipment							8,788	G91		8,788	199
200	Construction							344,279	F91		344,279	200
201	Sewer and sewage disposal — Current operation							666,983	E80		666,983	201
202	Purchase of land and equipment							13,416	G80		13,416	202
203	Construction							228,204	F80		228,204	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF GLENWOOD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,874,892		1,874,892	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,277,535	832,981	328,630	408,820	224,064	0	4,072,030	1,874,892		5,946,922	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	206,769	851,932		0	0	0	1,058,701	0		1,058,701	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	206,769	851,932	0	0	0	0	1,058,701	0		1,058,701	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,484,304	1,684,913	328,630	408,820	224,064	0	5,130,731	1,874,892		7,005,623	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	73,622	73,622			73,622	263
264	Restricted	0	414,619	72,770	70,000	1,496,382	0	2,053,771			2,053,771	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	32,428	0	32,428			32,428	266
267	Unassigned	-296,968	0	0	0	0	0	-296,968			-296,968	267
268	<b>Total Governmental</b>	-296,968	414,619	72,770	70,000	1,528,810	73,622	1,862,853			1,862,853	268
269	<b>Proprietary</b>								2,418,914		2,418,914	269
270	<b>Total ending fund balance June 30, 2014</b>	-296,968	414,619	72,770	70,000	1,528,810	73,622	1,862,853	2,418,914		4,281,767	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,187,336	2,099,532	401,400	478,820	1,752,874	73,622	6,993,584	4,293,806		11,287,390	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF GLENWOOD				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$ 0		Highways..... L44 \$ 0				
Health.....		M32 0		All other..... L89 \$ 0				
Highways.....		M44 0						
Transit subsidies.....		M94 0						
Libraries.....		M52 0						
Police protection.....		M62 0						
Sewerage.....		M80 0						
Sanitation.....		M81 0						
All other.....		M89 \$ 0						
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
				Amount - Omit cents				
Total salaries and wages paid.....				200 \$	1,259,720			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)		Other (g)
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. Other-Specify Street	19U 90,000	29U 0	39U 90,000	49U 0	49U 0	49U 0	49U 0	189 4,140
10. Local Option Sales Tax	19U 1,880,000	29U 0	39U 170,000	49U 1,710,000	49U 0	49U 0	49U 0	189 76,288
11. Police Equipment	19U 106,446	29U 0	39U 41,402	49U 65,044	49U 0	49U 0	49U 0	189 3,439
12. Police Equipment	19U 0	29U 35,985	39U 8,742	49U 27,243	49U 0	49U 0	49U 0	189 646
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	2,076,446	35,985	310,144	1,802,287	0	0	0	84,513
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2013				61V \$	0			
Outstanding as of JUNE 30, 2014				64V \$	0			
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents				
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY								
Actual valuation -- January 1, 2012				\$	255,852,390	x .05 = \$	12,792,620	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014		Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61					
	\$ 70,000	\$ 0	0	4,211,767	4,281,767			
REMARKS						V98		